

**159(1) / 236 (Order to grant / refuse reduced rate of withholding on Phone Bill)**

**Name:** M/S INSTITUTE OF COST AND MANAGEMENT  
ACCOUNTANTS OF PAKISTAN

**Address:** ST-18C, Block 6, Gulshan-e-Iqbal, Karachi East  
Gulshan Town

**Contact No:**



**Registration** 1513591

**Tax Year :** 2021

**Period :** 01-Jul-2020 - 30-Jun-2021

**Medium :** Online

**Due Date :** 05-Nov-2020

**Valid Upto :** 30-Jun-2021

**Document** 05-Nov-2020

In exercise of the powers conferred by section 159(1)(c) of Income Tax Ordinance 2001, it is hereby ordered that no tax under section 236 of the Income Tax Ordinance 2001 be deducted/collected in respect of above mentioned NPO as defined in section 2(36) read with section 100C of the Income Tax Ordinance, 2001 as it is entitled for tax credit equal to one hundred percent of the tax payable including minimum and final taxes.

This exemption certificate is valid upto 30/06/2021 unless cancelled or revoked earlier.

Tax already deducted before issuance of this certificate is to be deposited in the Federal Government treasury and is not to be refunded.

| Withholding Tax                      |          |      |      |      |
|--------------------------------------|----------|------|------|------|
| Description                          | Code     |      |      | Rate |
| Telephone Bill u/s 236(1)(a)         | 64150001 | 0.00 | 0.00 | 0.00 |
| Cellphone Bill u/s 236(1)(a)         | 64150002 | 0.00 | 0.00 | 0.00 |
| Prepaid Telephone Card u/s 236(1)(b) | 64150003 | 0.00 | 0.00 | 0.00 |
| Phone Unit u/s 236(1)(c)             | 64150004 | 0.00 | 0.00 | 0.00 |

**Attributes**

| Attribute | Value              |
|-----------|--------------------|
| Decision  | Granted / Accepted |

**Attachments**

ICMAP NPO Approval 2(36)-30Jun21.pdf

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**Uzma Saqib**  
**Commissioner (Enforcement)**  
Inland Revenue, -I  
CTO KARACHI

CC

|    |             |   |  |
|----|-------------|---|--|
| 1  | 2888857     | FARIYA NETWORKS (PRIVATE) LIMITED               | PLOT NO: SB-25, SHAHES CENTER<br>13/C, UNIVERCITY ROAD,GULSHAN<br>IQBAL, Karachi East Gulshan Town           |
| 2  | 8927836     | A2Z CREATORZ (PRIVATE) LIMITED                  | BUILDING NO 64 C 2ND FLOOR, 215<br>COMMERCIAL STREET PHASE II, E<br>DHA KARACHI, Karachi South Sadda<br>Town |
| 3  | 3155596     | FIBER LINK (PRIVATE) LIMITED                    | SUITE NO. 611 PARK AVENUE<br>SHAHRAH-E-FAISAL BLOCK-VI P.E.<br>S   |
| 4  | 1215469     | LINKDOTNET TELECOM LIMITED                      | DHQ-3, Kohistan Road, F-8 Markaz,<br>Islamabad Islamabad Urban   |
| 5  | 1244231     | WEB SOFT  | 309 MARINE POINT D/C/I BLOCK 9<br>KEHKASHAN CLIFTON  |
| 6  | 87600004405 | PTCL  | FC AREA, LIAQUATABAD   |
| 7  | 0802694     | PAKISTAN MOBILE COMMUNICATIONS LIMITED          | 1-A, IBC BUILDING F-8 MARKAZ<br>MOBILINK HOUSE   |
| 8  | 1205953     | MULTINET PAKISTAN (PRIVATE) LIMITED             | 1D-203, Sector 30, Korangi Industrial<br>Area, karachi, Korangi Korangi Town                                 |
| 9  | 4233984     | EBOUND SERVICES                                 | 30-C, LANE 12,, NISHAT COMMERC<br>PHASE VI,, DEFENCE HOUSING<br>AUTHORITY, Karachi South Saddar<br>Town      |
| 10 | 2161818     | NAYA TEL (PRIVATE) LIMITED                      | 73 E, GD ARCADE FAZAL UL HAQ<br>ROAD, BLUE AREA, Islamabad   |
| 11 | 9012002     | NATIONAL TELECOMMUNICATION CORPORATION<br>(NTC) |  |
| 12 | 4378825     | SECUREBEANS                                     | Office no. 103,, Block A, 1st Floor,, Se<br>Breeze Plaza, Shahrah e Faisal, Kara<br>South Saddar Town        |
| 13 | 2753218     | VALUE FIRST MESSAGING (PRIVATE) LIMITED         | Office no. 1009, 10th Floor, Park Aven   |

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13 2753218

VALUE FIRST MESSAGING (PRIVATE) LIMITED

Plot no. 24-A, Block-6, P.E.C.H.S,  
Shahra-e-Faisal, Karachi East Jamshe  
Town